

**AMENDMENTS TO THE SPECIFICATION:**

Please replace the heading at page 2, line 15, with the following amended heading:

**SUMMARY SUMMARY OF THE INVENTION**

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Please replace the paragraph beginning on page 8, line 14, with the following amended paragraph:

Said acyl donor supplies an acyl group to a lipase and acts to move a reaction balance to an acylated product in the presence of a lipase. Preferred acyl donor is aryl ester or alkenyl acetate, the most preferably aryl ester such as *p*-chlorophenyl acetate having electron withdrawing group. An example of alkenyl acetate is isopropenyl acetate. Such acyl donor compounds are preferred to use because they have an appropriate reactivity without inhibiting racemization. A preferred amount of said acyl donor compound is 2 to 4 equivalents to 1 equivalent of racemic alcohol. If the amount is more than 4 equivalents to 1 equivalent of racemic alcohol, it is difficult to isolate after a reaction. On the other hand, if it is less than 2 equivalents to 1 equivalent of racemic alcohol, the rate of acylation becomes too slow.

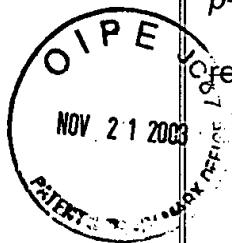
Please replace the paragraph beginning on page 10, line 20, with the following amended paragraph:

A racemic alcohol of formula 4a(0.25mmol), triethylamine(0.75mmol), ruthenium complex of formula 6(0.0130mmol), where X is Cl, 40mg of lipase PS-C, and

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*p*-chlorophenyl acetate (0.75mmol) were mixed in 2.0ml of dichloromethane to give a  
~~redish~~ reddish brown suspension.



Please replace the originally filed Abstract with the attached Substitute Abstract.

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